

OK TO ENTER: /JS/ 02/12/2008

**PROCESSING CIRCUIT CAPABLE OF MODIFYING DIGITAL AUDIO
SIGNALS**

Appl. No.	:	10/707,858	Confirmation No.	1857
Applicant	:	Tzucng-Yau Lin		
Filed	:	January 19, 2004		
TC/A.U.	:	2615		
Examiner	:	SAUNDERS JR, JOSEPH		
Docket No.	:	MTKP0044USA		
Customer No.	:	27765		

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

AMENDMENT

5 Sir:

In response to the Office action of November 19, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

10 **Remarks/Arguments** begin on page 4 of this paper.